



[BILLING CODE 1610-02-P]

GOVERNMENT ACCOUNTABILITY OFFICE

Financial Management and Assurance; Government Auditing Standards

AGENCY: U.S. Government Accountability Office.

ACTION: Notice of Document Availability.

SUMMARY: On April 5, 2017, the U.S. Government Accountability Office (GAO) issued an exposure draft of proposed revisions to Government Auditing Standards (GAGAS), also known as the Yellow Book. To help ensure that the standards continue to meet the needs of the government community and the public it serves, the Comptroller General of the United States appointed the Advisory Council on Government Auditing Standards to review GAO's proposed revisions of the standards and consider other necessary changes. The advisory council includes experts from all levels of government, the private sector, and academia. This exposure draft includes the advisory council's input regarding the proposed changes. We are requesting public comments on the proposed revisions in the 2017 exposure draft.

GAO first issued the standards in 1972. The proposed changes in the exposure draft update GAGAS to reflect major developments in the accountability and audit professions and emphasize specific considerations applicable to the government environment.

DATES: Comments will be accepted through July 6, 2017.

ADDRESSES: A copy of the exposure draft (GAO-17-313SP) can be obtained on the GAO Internet page at <http://www.gao.gov/yellowbook>.

FOR FURTHER INFORMATION CONTACT: The GAO Standards Team at (202) 512-9535.

SUPPLEMENTARY INFORMATION: To ensure that your comments are considered by GAO and the advisory council in their deliberations, please submit them by July 6, 2017. Please send your comments electronically to YellowBookComments@gao.gov.

AUTHORITY: Public Law 67-13, 42 Stat. 20 (June 10, 1921).

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